

**Joint Fiscal Monitoring Instrument
for
On-Site and Self-Assessment
of Fiscal Requirements in:**

**Office of Career and Technical Education / Carl Perkins,
Office of Federal Programs / NCLB,
Office of Special Education / IDEA,
Office of LEA Support Services / Fiscal**

School Year 2008-09



Table of Contents

Joint Fiscal Monitoring Process and Procedures.....	3
Joint Fiscal Monitoring Report for On-Site and Self-Assessment	5
Compliance Action Plan Agreement.....	6
Budgets and Amendments.....	7
Travel.....	7
Procurement.....	7
Equipment.....	8
FACTS – Federal Application Consolidated Tracking System.....	8
TCSPP – TN Comprehensive Systemwide Planning Process.....	9
Personnel.....	9
CTE Program Specific Fiscal Monitoring.....	10
NCLB Program Specific Fiscal Monitoring.....	11
Special Education Program Specific Fiscal Monitoring.....	15
APPENDIX A: Planning Tool – Board Policies and/or Procedures Minimum Requirements.....	20

Joint Fiscal Monitoring Process and Procedures

School Year 2008-2009

Tennessee Department of Education Office of Career and Technical Education / Carl Perkins, Office of Federal Programs / NCLB, Office of Special Education / IDEA, Office of LEA Support Services / Fiscal

1. All LEAs, not scheduled for on-site monitoring, will complete the entire Joint Fiscal Monitoring Instrument annually as a Self-Assessment, and keep a copy on file in their districts.
2. A state schedule of LEAs that will have on-site monitoring visits is located at <http://www.tennessee.gov/education/fedprog/fpmonitoring.shtml>. LEAs that are scheduled for on-site monitoring must be prepared to provide documentation of compliance for each item.
3. For the 2008-09 monitoring cycle, Field Service Center Directors and NCLB Regional Coordinators may work together to contact LEAs for Primary Point of Contact. The Field Service Center Director will contact the Director of Schools in each LEA scheduled for on-site monitoring to obtain the name of the Primary Point of Contact for Joint Fiscal Monitoring. The Field Service Center Director will provide the names and contact info for the Primary Point of Contact in each LEA to be monitored to the NCLB Regional Coordinator (West TN = Marjorie Douglas; Middle TN = Barbara Parker; East TN = Anita Raulston).
4. The NCLB Regional Coordinator will contact the Primary Point of Contact in each LEA scheduled to be monitored, and with input from the assigned CTE Consultant, Fiscal Consultant, and SpEd Consultant, will confirm the date for the on-site joint fiscal monitoring. The NCLB Regional Coordinator will notify all LEA staff and state staff involved in Joint Fiscal Monitoring of the staff members participating in the monitoring process. **No program monitoring should be scheduled until after the Joint Fiscal Monitoring date/s are confirmed.** SpEd and CTE consultants will work with the NCLB Regional Coordinators to schedule program specific dates to avoid overlap and overload of LEA personnel.
5. The LEA Primary Point of Contact is responsible for submitting the appropriate board policies / procedures to the assigned Fiscal Consultant at least one month prior to the beginning of the assigned monitoring window. Electronic submission of policies and procedures would be helpful for dissemination but is not required.
6. The Fiscal Consultant will review the policies / procedures for required elements. If incomplete, the Fiscal Consultant will contact the LEA Primary Point of Contact for clarification or correction. Items that cannot be corrected prior to the monitoring visit will be written into a Compliance Action Plan Agreement. At least one week prior to the on-site monitoring visit, the assigned Fiscal Consultant will forward board policies / procedures to monitoring team members noting any compliance concerns.
7. On-site Joint Fiscal Monitoring will be conducted during the assigned monitoring window by a Fiscal Consultant, CTE Consultant, Special Ed Consultant, and NCLB Regional Coordinator. Program specific fiscal monitoring must be completed by CTE, NCLB, and SpEd prior to the Joint Fiscal Monitoring date. Information obtained during the program specific fiscal monitoring will feed into the Joint Fiscal Monitoring Instrument.
8. The locally appointed CTE Director, SpEd Director, NCLB Director, fiscal contacts (bookkeepers, accountants, etc.), and Superintendent / Director of Schools should all be available on the Joint Fiscal Monitoring date(s).
9. The assigned Fiscal Consultant will be the Joint Fiscal Monitoring Team Leader during each on-site monitoring visit.

10. The Joint Fiscal Monitoring Team Leader will be responsible for completing the official copy of the Joint Fiscal Monitoring Instrument during the on-site monitoring review. Evidence of compliance must be available during the scheduled visit. Otherwise, an item will be deemed noncompliant.
11. If issues of non-compliance are found, then the LEA will complete and submit the Compliance Action Plan Agreement, signed by the Superintendent / Director of Schools, and the local program director responsible for the program with the compliance issue. This document must delineate the compliance issue(s), the steps that will be taken to address the issue(s), the date those steps will be accomplished, and the documentation that will be available to demonstrate compliance. A separate Compliance Action Plan Agreement must be completed for each program if more than one program has compliance findings.
12. The Director of Schools, all local program directors involved in the monitoring, and all members of the State's monitoring team will sign the monitoring instrument.
13. At the conclusion of the monitoring visit, the monitoring team leader will send the completed monitoring document to the Field Service Center Director and brief Field Service Center Directors on the findings.
14. Field Service Center Directors will:
 - a) Ensure that if there are any issues of non-compliance, Compliance Action Plan agreement(s) have been completed during the monitoring visit and submitted to and approved by the appropriate Nashville program director prior to sending the written report to the LEA;
 - b) Send the completed Joint Monitoring report with the appropriate cover letter (form letters provided to Field Service Center Directors) to the district and to the Office of Special Education, the Office of Career and Technical Education, and the Office of LEA Support Service within 30 days of the exit conference;
 - c) Keep a copy of the Joint Fiscal Monitoring Instruments and Compliance Action Plan Agreements on file in the Field Service Center office where the LEA is assigned.
 - d) Send the original of all documents to Betty Cochran in the Office of Federal Programs.
15. Nashville Program Offices (CTE, Federal Programs, Special Education, and LEA Support Services) will:
 - a) Review the completed Joint Fiscal Monitoring Instrument and Compliance Action Plan Agreements.
 - b) Obtain the appropriate signature on Compliance Action Plan Agreements, and
 - c) Keep on file their program monitoring and a copy of the joint monitoring report;
 - d) Ensure that follow-up monitoring related to their program or any Compliance Action Plan Agreement is accomplished.
 - e) Ensure all Compliance Action Plan Agreements or Program Improvement Plan for program monitoring and for Joint Fiscal Monitoring are successfully completed before approval of all program applications.
16. All Joint Fiscal Monitoring Instruments must be identified in one of the following three categories:
 - *Closed*
 - *Incomplete Pending Compliance with Approved Compliance Action Plan Agreement*
 - *Open* (Compliance Issues Not Resolved)
17. Joint Fiscal Monitoring Instruments must be either *Closed* or *Incomplete Pending Compliance with Approved Compliance Action Plan Agreement* for FY10 applications and plans to be approvable.
18. As a condition of approval of a district's FY10 plans and applications, LEAs with reports indicating *Incomplete Pending Compliance with Approved Compliance Action Plan Agreement* will have follow-up monitoring for compliance by the assigned program consultant in which the compliance issue was noted. Follow-up will occur no later than Spring 2010 for NCLB and CTE but within 12 months for SpEd.
19. Any corrections on the Joint Fiscal Monitoring Instruments must follow this procedure:
 - The person correcting an inaccuracy must put a line through the inaccurate information;
 - He/she must then write the correct information in the correct location; and, finally,
 - He/she must initial and date the correction.

Joint Fiscal Monitoring Report

☐ **On-Site** ☐ **Self-Assessment**

Tennessee Department of Education

Office of Career and Technical Education / Carl Perkins,
Office of Federal Programs / NCLB,
Office of Special Education / IDEA,
Office of LEA Support Services / Fiscal

School Year 2008-2009

LEA	Director of Schools	
	Email	
Mailing Address	Telephone	
	Fax	
Primary Point of Contact	Phone	Fax
Address		
	Email	
Assigned Field Service Center	Field Service Center Director	

Monitoring Status: *Check the appropriate box* (NA for Self-Assessment)

Closed <input type="checkbox"/>	Incomplete Pending Compliance with Approved Compliance Action Plan Agreement <input type="checkbox"/>	Open <input type="checkbox"/>
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Required LEA Signatures:

Position/Title	PRINTED Name:	Signature
Primary Point of Contact		
CTE Contact		
Special Ed Contact		
NCLB Contact		
Fiscal Contact		
Director of Schools		

Signatures of Monitors: (NA for Self-Assessment)	Title/Position:	Date(s) of Joint Fiscal Monitoring:
	CTE Consultant	
	NCLB Consultant	
	Special Ed Consultant	
	Fiscal Consultant	

FY 2009

LEA: _____ **Program: (*Circle one.*) CTE, Fiscal, NCLB, or Special Ed**

Compliance Issue(s)	Action Step(s)	Completion Date(s)	Documentation
Page ____, Indicator__			
Page ____, Indicator__			
Page ____, Indicator__			
Page ____, Indicator__			

Director of Schools' Signature

Date

Field Consultant's Signature

Date

LEA Program Director's Signature

Date

TN DOE Program Director's Signature

Date

Statement	LEA Policy / Procedure	Y E S	N O	C A P	Evidence of Program Implementation	C T E	I D E A	N C L B	C A P			
					NA = Not Applicable O = Out of Compliance							
BUDGETS and AMENDMENTS												
1. The LEA has board policy / procedure governing the preparation and approval of budgets and budget amendments.	<input type="checkbox"/> Board policy #				<input type="checkbox"/> Approved budget reflected in LEA accounting software							
	<input type="checkbox"/> Procedures manual pg.				<input type="checkbox"/> Budget Amendments							
TRAVEL												
2. The LEA has board policy / procedure in place to authorize, verify, and reimburse travel expenditures. (OMB Circular A 133 – Compliance Supplement)	<input type="checkbox"/> Board policy #				<input type="checkbox"/> Travel Requests							
	<input type="checkbox"/> Procedures manual pg.				<input type="checkbox"/> Purchase orders							
					<input type="checkbox"/> Receipts / Invoices							
					<input type="checkbox"/> Check / expenditure							
PROCUREMENT												
3. The LEA has written procurement procedures (including policies specific to equipment) that ensures the appropriate director / supervisor of each federal program has internal control for developing and approving purchases. (EDGAR 80.36)	<input type="checkbox"/> Board policy #				<input type="checkbox"/> Requisitions / Purchase Orders							
	<input type="checkbox"/> Procedures manual pg.				<input type="checkbox"/> Invoice							
					<input type="checkbox"/> Evidence of receipt of goods (packing slips, sign-off, etc.)							
					<input type="checkbox"/> Check / expenditure							
4. The LEA has a policy / procedure for awarding contracts that ensures the appropriate director / supervisor of each federal program has internal control for developing and awarding contracts. (EDGAR 80.36)	<input type="checkbox"/> Board policy #				<input type="checkbox"/> Contract- signed / dated							
	<input type="checkbox"/> Procedures manual pg.				<input type="checkbox"/> Evidence of bids, if required							
5. The LEA maintains a written code of standards of conduct for any employee involved in the award or administration of contracts, including conflicts of interests; accepting gifts, favors, etc. (EDGAR 80.36 (b) (3))	<input type="checkbox"/> Board policy #				<input type="checkbox"/> Contracts							
	<input type="checkbox"/> Procedures manual pg.				<input type="checkbox"/> Evidence of screening							

Statement	LEA Policy / Procedure	Y E S	N O	C A P	Evidence of Program Implementation	C T E	I D E A	N C L B	C A P
					NA = Not Applicable ✓ = Compliance O = Out of Compliance X = CAP required				
EQUIPMENT									
6. The LEA has a definition of equipment (that is the same as or more restrictive than the State of TN's definition) and property records which include all equipment purchased with federal funds.	<input type="checkbox"/> Board policy #				<input type="checkbox"/> Requisitions / Purchase Orders				
	<input type="checkbox"/> Procedures manual pg.				<input type="checkbox"/> Invoices				
					<input type="checkbox"/> Evidence of receipt of goods (packing slips, sign-off, etc.) Check / expenditure				
					<input type="checkbox"/> Inventory (Detail checked during program appendix)				
7. Adequate maintenance procedures been developed to keep equipment in good condition.	<input type="checkbox"/> Board policy #				<input type="checkbox"/> Maintenance records				
	<input type="checkbox"/> Procedures manual pg.				<input type="checkbox"/> Interview				
8. The LEA has board policy / procedures for proper disposal of equipment which includes ensuring the highest possible return if the LEA is authorized or required to sell equipment.	<input type="checkbox"/> Board policy #				<input type="checkbox"/> Disposition list				
	<input type="checkbox"/> Procedures manual pg.				<input type="checkbox"/> Documentation of price determination				
9. The LEA has board policy / procedure for proper disposal of equipment that addresses the disposal of equipment with a fair market value of >\$5,000.	<input type="checkbox"/> Board policy #				<input type="checkbox"/> Disposition list				
	<input type="checkbox"/> Procedures manual pg.				<input type="checkbox"/> Documentation of price determination				
FACTS									
10. Funds are drawn down from FACTS regularly in correlation to expenditures.					<input type="checkbox"/> Grants Transaction Report				
					<input type="checkbox"/> Quarterly Expenditure Report				
11. Expenditures are reported at least on a quarterly basis. (TN DOE recommending monthly reporting.)					<input type="checkbox"/> Grants Transaction Report				
					<input type="checkbox"/> Quarterly Expenditure Report				

Statement	LEA Policy / Procedure	Y E S	N O	C A P	Evidence of Program Implementation	C T E	I D E A	N C L B	C A P
					NA = Not Applicable O = Out of Compliance				
FACTS (continued)									
12. Funds are being requested and reported as expended in a timely manner in accordance to the school calendar in order to satisfy the intent of each federal program. (i.e.: ¼ of current year funds have been requested and expended by December 31.)					<input type="checkbox"/> Grants Transaction Report				
TSCPP									
13. Activities / programs are being implemented as specified in the TCSPP.	<input type="checkbox"/> TCSPP Component 5 – Goals Resources specified				<input type="checkbox"/> Expenditure records – general ledger / account detail				
					<input type="checkbox"/> Implementation documentation				
					<input type="checkbox"/> Detail checked during program specific appendix				
14. The LEA expenditures between federal, state, and/or local sources are specified in the TCSPP when purchases are supported by multiple funding sources.	<input type="checkbox"/> TCSPP Component 5 – Goals Resources specified				<input type="checkbox"/> Expenditure records				
PERSONNEL									
15. Employees who work on multiple activities funded from different sources have personnel activity records that support the distribution of their salaries / wages. (OMB Circular A-87)					<input type="checkbox"/> Expenditures reflected in the appropriate accounts / funds				
					<input type="checkbox"/> Detail checked during program appendix but comparison during joint if multiple federal programs involved				
16. The appropriate fringe benefits for each category of personnel are being paid from the corresponding accounts.					<input type="checkbox"/> General ledger / accounts				

CTE PROGRAM SPECIFIC FISCAL MONITORING **(To Be Completed Electronically by the CTE Director)**

Website: <https://www.Tennessee.gov/education/cte/>

Select: Director/Teacher Log in

Login: UserID
Password

Select: Career Technical Reporting

Select: CTE Director

Select Report: Director/Carl Perkins Fiscal Monitoring Self-Study (2008-2009)

Click: View

Career & Technical Director: Select Your Name

Complete the CTE Director Fiscal Monitoring Self Study document

To Print A Hard Copy:

Click: Cover Page

Click: Print Copy

Click: File/Print

The regional CTE consultant will meet with the CTE director PRIOR to the Joint Fiscal Monitoring On-site Visit for the CTE Fiscal Monitoring visit.

- A completed hard copy of the Director's Fiscal Monitoring Self-Study must be available.
- Backup documentation must be available.
- CTE fiscal findings will be submitted to the fiscal consultant on the Joint Fiscal Monitoring team to be discussed at the Joint on-site visit.
- CTE policy and procedure findings will be included in the Joint Fiscal Monitoring Report.
- Other CTE fiscal findings will be included in the System's Perkins Monitoring Report.

CTE Program Specific Fiscal Monitoring Questions Contact: Regional Consultant

Federal Programs / NCLB Program Specific Fiscal Monitoring

General Fiscal Requirements	YES	NO	NA	CAP	Evidence
1. The LEA has records to support whether funds were obligated and liquidated within the approved grant period. Resource: EDGAR 76.707 (Obligations chart)					<input type="checkbox"/> FACTS <input type="checkbox"/> Purchase Orders / Contracts <input type="checkbox"/> Other _____
2. Procurements were made in compliance with Federal regulations including vendor/contractor selections. (Refer to EDGAR 80.36)					<input type="checkbox"/> Budget documents <input type="checkbox"/> Bids <input type="checkbox"/> Vendor applications/ Debarment list
3. LEA submits a budget amendment to implement a budget modification resulting in more than a ten percent (10%+) increase or decrease in a budget category.					<input type="checkbox"/> Budget amendment documents <input type="checkbox"/> Budget spreadsheet <input type="checkbox"/> Other _____
4. To ensure internal control, each project director signs for expenditures made from his/her program.					<input type="checkbox"/> Sample of purchase orders <input type="checkbox"/> Other _____
5. Contracts with third party contractors meet all NCLB requirements and are approved and monitored by the LEA. (Contracts must contain technical descriptions of how the third party provider will implement federal program requirements with detail sufficient to enable the SDE to determine that the federal program statutory and regulatory requirements will be met as required by section 9306 of the ESEA. OMB Circular A-133 states a contractor is defined as one who: provides the goods and services within normal business operations, provides similar goods and services to many different purchasers, operates in a competitive environment, provides goods or services that are ancillary to the operation of the federal program and is not subject to the compliance requirements of the federal program.)					<input type="checkbox"/> Contracts <input type="checkbox"/> Interviews <input type="checkbox"/> Dates of visits <input type="checkbox"/> Other _____
6. Invoices from third party contractors list instructional costs separate from administrative costs.					<input type="checkbox"/> Invoices from third party contractors
Transferability -	YES	NO	NA	CAP	Evidence
7. The LEA transfers funds between formula programs. If "NA", skip to the next section.					<input type="checkbox"/> FACTS <input type="checkbox"/> Budget Worksheet <input type="checkbox"/> Budget Spreadsheet
8. Documentation is on file to support that the amount transferred did not exceed the percent allowable.					<input type="checkbox"/> FACTS
9. Documentation is on file to support that at least 30 days of notification was provided to the SDE prior to each transfer.					<input type="checkbox"/> Communication with NCLB consultant <input type="checkbox"/> FACTS
10. Documentation is on file to support that all transferred resources have been used in accordance with the allowable activities of the ESEA Title program into which the funds have been transferred.					<input type="checkbox"/> Budget documents <input type="checkbox"/> Purchase orders, receipts, etc. <input type="checkbox"/> Other _____

Transferability (continued) -	YES	NO	NA	CAP	Evidence
11. Documentation is on file to support that all requirements regarding set-asides and private schools have been met (including equitable participation of private schools) by the program into which the funds have been transferred.					<input type="checkbox"/> Letters / minutes / agendas <input type="checkbox"/> Budget documents <input type="checkbox"/> Other _____
12. The LEA maintains fiscal records to track all funds transferred into other categorical uses by program, subprogram activity, and object.					<input type="checkbox"/> Budget documents <input type="checkbox"/> Other _____
13. The LEA shows that utilization of the transferability option will directly produce an increase in students' academic achievement in core subject areas.					<input type="checkbox"/> Link TCSPG Pg. _____ to implementation documentation <input type="checkbox"/> Consolidated Application <input type="checkbox"/> Other _____
14. If the LEA modifies its consolidated application as a result of a transfer, the LEA submits an addendum to the SDE within 30 days after the effective date of the transfer.					<input type="checkbox"/> Addenda <input type="checkbox"/> FACTS <input type="checkbox"/> Budget documents
15. The LEA revises its NCLB consolidated budget to reflect the transfer and provides a copy of that revised budget to its assigned NCLB consultant.					<input type="checkbox"/> Budget documents <input type="checkbox"/> Interview with NCLB consultant
Equipment -	YES	NO	NA	CAP	Evidence
16. The LEA has written policies and/or procedures for control of equipment purchased with federal funds which designate staff positions responsible for equipment.					<input type="checkbox"/> Policies <input type="checkbox"/> Procedures
17. The LEA's policies or procedures include notifying local law enforcement and ensuring that a police report is filed when it is discovered equipment has been stolen.					<input type="checkbox"/> Policies <input type="checkbox"/> Procedures
18. The LEA's policies or procedures include updating the equipment log/database when there is a change in any of the data elements on the log/database (e.g. change in location, change in condition, disposition of the equipment).					<input type="checkbox"/> Policies <input type="checkbox"/> Procedures
19. The LEA's policies or procedures provide the maintenance schedule for high cost and sensitive items for which the regular maintenance is required for the equipment to attain normal life expectancy.					<input type="checkbox"/> Policies <input type="checkbox"/> Procedures
20. The LEA's policies or procedures indicate the LEA is to periodically notify the SDE (NCLB consultant) of its schedule for physical inventory and the results of the physical inventory.					<input type="checkbox"/> Policies <input type="checkbox"/> Procedures
21. The LEA has submitted its written policies or procedures (including physical inventory schedule) for control of federal equipment to the NCLB consultant.					<input type="checkbox"/> Documentation of submission to the NCLB consultant
22. The LEA maintains a log/database that contains the following data elements for equipment purchased with Title I funds: a) description of the item, b) serial number and other identifying numbers (barcode or other local identifying number), c) source of the property, d) titleholder, e) acquisition date, f) cost, g) percentage of Federal participation in the cost, h) physical location of property, i) use and condition, and j) disposition data (date, method of disposition, sales price-if applicable) when property is retired from service. After pulling a sample of items from the log/database, verify each item sampled can be located and has a barcode or other tag identifying it as property of the federal program.					<input type="checkbox"/> Equipment Log / Database <input type="checkbox"/> Budget documents <input type="checkbox"/> Visual inspection

Equipment (continued) -	YES	NO	NA	CAP	Evidence
23. Any capital outlay/equipment were essential to and purchased for the purpose of the program from which they were funded.					<input type="checkbox"/> Locate equipment and determine who is using it and for what purposes
24. There is documentation on file that confirms the physical inventory of equipment was conducted, within the last 2 years, including names of individuals who conducted the inventory, the date the inventory was conducted, worksheets/checklists the staff used to document their work and that the information obtained was used to update the log/database.					<input type="checkbox"/> Summary letter/form <input type="checkbox"/> Inventory Documents
Personnel -	YES	NO	NA	CAP	Evidence
25. Positions are consistent with the approved budget / application.					<input type="checkbox"/> Application <input type="checkbox"/> Budget documents <input type="checkbox"/> Addendum to NCLB Consultant <input type="checkbox"/> List of personnel by funding source
26. FTEs are consistent with the approved budget / application.					<input type="checkbox"/> Application <input type="checkbox"/> Budget documents <input type="checkbox"/> Addendum to NCLB Consultant <input type="checkbox"/> List of personnel by funding source
27. FTEs are calculated appropriately within the job categories / assignments. Examples: 1 FTE parapro = 7 hours per day X 180 days 1 FTE teacher = 7.5 hours per day X 200 days					<input type="checkbox"/> Payroll records <input type="checkbox"/> Other_____
28. Where employees are funded 100% with a single federal award, the LEA has on file certifications that the employees worked solely on that program for the period covered by the certification. Certificates are completed at least twice a year. (OMB Circular A-87)					<input type="checkbox"/> Certifications signed by employee / immediate supervisor
29. Employees who work on multiple activities funded from different sources have personnel activity records that support the distribution of their salaries / wages. (OMB Circular A-87)					<input type="checkbox"/> Time sheets <input type="checkbox"/> PARS (Personnel Activity Report Statement)
30. Personnel activity documentation meets the following standards:					
<ul style="list-style-type: none"> reflect an after-the-fact distribution of the actual activity 					<input type="checkbox"/> PARS <input type="checkbox"/> Expenditure Report <input type="checkbox"/> Payroll Distribution Sheets
<ul style="list-style-type: none"> account for the total activity for which each employee is compensated 					<input type="checkbox"/> PARS <input type="checkbox"/> Expenditure Report <input type="checkbox"/> Payroll Distribution Sheets
<ul style="list-style-type: none"> are prepared at least monthly & coincides with one or more pay periods 					<input type="checkbox"/> PARS <input type="checkbox"/> Payroll documentation
<ul style="list-style-type: none"> are signed by the employee 					<input type="checkbox"/> PARS

Title I, Part A	YES	NO	NA	CAP	Evidence
31. Title I funds are used to supplement funds made available from non-federal sources.					* REQUIRED: <input type="checkbox"/> *Budget documents: BEP 2.0 budget / expenditures; Funding source for all instructional salaries by school <input type="checkbox"/> *List of teaching assignments by grade <input type="checkbox"/> * Comparability report: Enrollment data by school: Title and non-Title <input type="checkbox"/> Other _____
32. The LEA is in compliance with the requirement prohibiting carrying over more than 15% of the Title I funds allocated for any fiscal year without a prior approved waiver.					<input type="checkbox"/> Waiver request letter and SDE approval <input type="checkbox"/> FACTS - "Requirement met"
Title II, Part D - Technology Education	YES	NO	NA	CAP	Evidence
33. Twenty-five percent or more of the Title IID allocation is reserved and is expended for Professional Development.					<input type="checkbox"/> Budget documents <input type="checkbox"/> Expenditure documented
34. Unspent minimum required set-asides from prior year fiscal year funds been rebudgeted for professional development.					<input type="checkbox"/> Budget documents <input type="checkbox"/> Expenditure documented
Title IIIA, English Language Acquisition	YES	NO	NA	CAP	Evidence
35. Title III funds are used to supplement funds made available from non-federal sources.					<input type="checkbox"/> Documentation of activities/expenditures
Title IV, Part A – Safe and Drug-Free Schools and Communities	YES	NO	NA	CAP	Evidence
36. The LEA is in compliance with the requirement prohibiting carrying over more than 25% of Title IV, Part A funds allocated for any fiscal year without prior approval.					<input type="checkbox"/> SDE approval documentation <input type="checkbox"/> FACTS – "Requirement met"
Title V-Innovative Programs	YES	NO	NA	CAP	Evidence
37. Title V services, equipment, material and supplies supplement the regular instructional program.					<input type="checkbox"/> Review expenditures for services, equipment, and materials. <input type="checkbox"/> Other _____

Special Education / IDEA Program Specific Fiscal Monitoring

PERSONNEL (Request a list of all personnel paid from SE funds with FTEs and amounts) EDGAR 80.20; OMB Circular A-87 Attachment B												
1. How many Special Education FTE positions are employed with state/federal funds in the following budgets:												
<i>Category</i>	<i>Prior Year</i>				<i>Current Year</i>							
	<i>GP</i>	<i>Part B</i>	<i>Preschool</i>	<i>Total</i>	<i>GP Budgeted/Employed</i>		<i>Part B Budgeted/Employed</i>		<i>Preschool Budgeted/Employed</i>		<i>Totals Budgeted/Employed</i>	
Teachers												
Educational Assistants												
Speech Language Pathologists												
Speech Language Teachers												
Homebound Teachers												
School Psychologists												
Guidance Counselors												
Assessment Personnel												
Social Workers												
Bus Drivers												
Bus Attendants												
OT/PT (Not contracted personnel)												
Medical Personnel												
Clerical Personnel												
Principals												
Vice-Principals												
Special Education Supervisors												
Other (specify)												

IDEA: PERSONNEL	Yes	No	NA	CAP	Evidence
2. Are any 504 personnel paid from Special Education funds? If yes, list employees:					<input type="checkbox"/> LEA generated list of 504 contact personnel—both school/central office
IDEA: GENERAL BUDGET	Yes	No	NA	CAP	Evidence
3. Does the LEA maintain separate accounting records for IDEA & Preschool which reflect the line items and amounts approved in each federal application / budget?					<input type="checkbox"/> Approved budgets <input type="checkbox"/> Revenue reports <input type="checkbox"/> Expenditure reports
4. Has the LEA submitted amendments, if necessary, as required by IDEA?					<input type="checkbox"/> Budget amendments <input type="checkbox"/> Expenditure reports
5. Were any budgets or budget amendments with items requiring prior approval submitted prior to obligating those funds?					<input type="checkbox"/> Budget amendments <input type="checkbox"/> Letter from TN DOE <input type="checkbox"/> Expenditure reports
6. Does the LEA follow local policy for budget amendments NOT requiring the submission / approval by the specific federal program?					<input type="checkbox"/> Budget Documents <input type="checkbox"/> Board minutes approving amendments <input type="checkbox"/> Other
7. If revisions were made that did not require amendments but did require prior approval, were appropriate addenda submitted prior to making changes? (EDGAR 80.30)					<input type="checkbox"/> FTEs on file <input type="checkbox"/> Equipment >\$5000 <input type="checkbox"/> Current budget
8. Are any legal expenses being paid from SE funds? (OMB Circular A-87, Attachment B)					<input type="checkbox"/> Due process letters <input type="checkbox"/> Invoices from lawyers
9. Is documentation on file to detail the proportionate amount of funds spent on services provided to private school students with disabilities? (34 CFR 300.133) Is there documentation on file to substantiate the number of private school students submitted to the State for funding purposes?					<input type="checkbox"/> Agreement with private schools <input type="checkbox"/> Contact logs <input type="checkbox"/> Invoices
10. Does the LEA have any charter schools within its jurisdiction? (34 CFR 300.209) If yes, are children with disabilities attending those schools served in the same manner as disabled children in other schools?					<input type="checkbox"/> Per pupil expenditure formula <input type="checkbox"/> Invoices, contracts <input type="checkbox"/> Formal agreements
11. Were any IDEA funds used for construction (either new or renovation)? (34 CFR 300.718) If yes, did the LEA receive prior approval from the appropriate State authority to use these funds for construction projects?					<input type="checkbox"/> Approval Letter from Mr. Fisher <input type="checkbox"/> LEA Budget
12. The LEA has on file the calculations for Excess Costs for both their elementary and secondary schools which demonstrate that the LEA has spent at least the minimum average amount for the education of its children with disabilities before Part B funds are used. (34 CFR 300.16 and 202(b)(2), Appendix A to Part 300 – Excess Costs Calculation).					<input type="checkbox"/> Fiscal Calculation Worksheet
13. Were any funds expended under the following “permissive use of funds” categories: (P.L. 108-446 Section 613) Adjustment to Local Effort? Use of IDEA funds for Schoolwide Program? Use of IDEA funds for Early Intervening Services? If so, were these funds used only as allowed? Were records kept to document the use of funds?					<input type="checkbox"/> Comprehensive. Application Use of Funds Worksheet <input type="checkbox"/> Prior Year Report <input type="checkbox"/> Fiscal Records
14. Did the LEA consolidate any IDEA funds in schoolwide programs without reporting such in the comprehensive application? (34 CFR 300.206)					<input type="checkbox"/> School Budgets

IDEA: GENERAL BUDGET	Yes	No	NA	CAP	Evidence
15. Was the LEA required to use a portion of their allocation to address disproportionality concerns? (P.L. 108-446 Section 613 (f)(4)) If so, were the funds spent appropriately? Has an annual report been submitted?					<input type="checkbox"/> State List for Significant Disproportionality <input type="checkbox"/> LEA Budget review <input type="checkbox"/> LEA Annual Report
16. Were federal completion reports submitted in the time frame required (90 days after completion of the project)?(EDGAR 80.50) If not did the LEA request a waiver from the state?					<input type="checkbox"/> Dates Completion Reports Received by State <input type="checkbox"/> Waiver approval from State
17. If any money remained when submitting Completion Reports for the "01" budget, did the LEA also submit a carryover budget or release any remaining funds? (EDGAR 80.23)					<input type="checkbox"/> Carryover Budget Approval <input type="checkbox"/> Release of Funds Letter <input type="checkbox"/> Fiscal Records
18. Is there documentation to substantiate the funds used to determine maintenance of effort? (A-133 Compliance Supplement)					<input type="checkbox"/> GP Special Education Budget
19. Does the LEA have records to document amounts and services provided for reimbursement for High Cost students? P.L. 108-446 ; Section 602(8) and 611 (c)(3) Are any of these services funded by IDEA?					<input type="checkbox"/> LEA Budget review <input type="checkbox"/> LEA High Cost Request <input type="checkbox"/> Backup Documentation for Reimbursement Request
20. Does the LEA have on file a contract signed by the Commissioner for all students whose instructional services are provided entirely by an outside entity? (TCA 49-10-107,TCA 49-10-305, TCA 49-10-701 Is the LEA monitoring the services provided through this contract?					<input type="checkbox"/> Contracts <input type="checkbox"/> Log
21. Are federal funds expended in such a manner to supplement and not supplant state, local, and/or other federal funds?					<input type="checkbox"/> Revenue/expenditure reports
22. Are all financial records and supporting documents maintained for 3 years or until the resolution of any litigation, claim, negotiation, audit, or other action involving records/					<input type="checkbox"/> Records from FY 08 <input type="checkbox"/> Records from FY07 <input type="checkbox"/> Records from FY06 <input type="checkbox"/> Other records for unresolved issues
23. The LEA determines that purchases with federal funds complies with federal cost principles (e.g. necessary, reasonable, allocable).					<input type="checkbox"/> Budgets <input type="checkbox"/> Invoices
IDEA: TCSPP	Yes	No	NA	CAP	Evidence
24. Did the LEA prorate expenditures between federal, state, and/or local funding sources when purchases supported more than one funding purpose?					<input type="checkbox"/> TCSPP Component 5 <input type="checkbox"/> Expenditures documented

IDEA: PERSONNEL	Yes	No	NA	CAP	Evidence
25. Are positions consistent with the approved budget / application?					<input type="checkbox"/> Budget documents <input type="checkbox"/> Application / plan
26. Are FTEs consistent with the approved budget / application? <i>If no, explain:</i>					<input type="checkbox"/> Personnel lists <input type="checkbox"/> Other
27. Is there a substantial increase/decrease in FTE positions from the previous year? If yes, explain:					<input type="checkbox"/> FY08 personnel list <input type="checkbox"/> FY09 personnel list
28. Are FTEs calculated appropriately? (Example: A 12 month employee calculated on 52 weeks per year x 40 hours per week =2,080 hours per year)					<input type="checkbox"/> Sample calculation of FTE for certified staff <input type="checkbox"/> Sample calculations of FTE for non-certified staff
29. Are appropriate fringe benefits for each category of personnel being paid from the corresponding budget?					<input type="checkbox"/> Expenditure Reports
30. Where employees are funded 100% with a single federal award, does the LEA have on file certifications that the employees worked solely on that program for the period covered by the certification? (OMB Circular A-87)					<input type="checkbox"/> Certification <input type="checkbox"/> Time Sheets (if applicable)
31. Where employees work on multiple activities funded from different sources, is the distribution of their salaries/wages supported by personnel activity reports/logs? (OMB Circular A-87)					<input type="checkbox"/> Time Sheets <input type="checkbox"/> PARS (Personnel Activity Report Statement)
32. Does the personnel activity documentation meet the following standards:					
<ul style="list-style-type: none"> Reflects an after the fact distribution of the actual activity 					<input type="checkbox"/> PARS <input type="checkbox"/> Expenditure Report <input type="checkbox"/> Payroll Distribution Sheets
<ul style="list-style-type: none"> Accounts for the total activity for which each employee is compensated 					<input type="checkbox"/> PARS <input type="checkbox"/> Expenditure Report <input type="checkbox"/> Payroll Distribution Sheets
<ul style="list-style-type: none"> Prepared at least monthly & coincides with one or more pay periods 					<input type="checkbox"/> PARS <input type="checkbox"/> Payroll Documentation
<ul style="list-style-type: none"> Signed by the employee 					<input type="checkbox"/> PARS

IDEA: EQUIPMENT	Yes	No	NA	CAP	
33. Is equipment purchased with federal funds used in the appropriate programs?					<input type="checkbox"/> Inventory List to Sample Required
34. Has the LEA conducted a physical inventory of equipment within the last two years?					<input type="checkbox"/> Inventory List with Date/s and signature/s
35. Does the LEA maintain property records of all equipment purchased with federal funds which includes the follow information: <ul style="list-style-type: none"> ○ Description of the item ○ Serial number/Identification number ○ Source of the property ○ Titleholder ○ Acquisition date ○ Cost ○ Percentage of Federal participation ○ Location ○ Use ○ Condition ○ Disposition information (date, method, sales price) If no to any please explain:					<input type="checkbox"/> IDEA / Special Ed Inventory List
36. Has the LEA submitted a disposition of equipment report to the State as equipment became obsolete, no longer needed, or unusable?					<input type="checkbox"/> Letter to TN DOE <input type="checkbox"/> Letter from TN DOE

Allocation/Carryover Amounts

Fiscal Year	Part B (.01)	Part B (.21)	Preschool (.01)	Preschool (.21)
FY '07				
FY '08				
FY '09				

APPENDIX A: Planning Tool

BOARD POLICIES AND/OR PROCEDURES MINIMUM REQUIREMENTS

Board Policies and/or Procedures should include, at a minimum, the following:
(TSBA references are included for your convenience since the majority of systems use TSBA as their source for policy guidance.)

Budget and Budget Amendments: (TSBA 2.200, 2.201)

- Who is responsible for the budget/amendment
- When is the budget/amendment prepared
- Who must approve the budget/amendment
- Where is the approved budget/amendment filed
- Who is responsible for line-item transfers and transfers between major budget categories
- Procedures for Federal programs budget changes or amendments

Travel: (TSBA 2.804)

- Who is entitled to reimbursement
- Authorization required (including appropriate federal programs supervisor)
- Reimbursement guidelines for mileage, meals or per diem, lodging, airfare, miscellaneous charges
- Procedure/forms required for reimbursement
- Approval of payment (including appropriate federal programs supervisor)

Purchase/Procurement: (TSBA 2.800, 2.805, 2.806, 2.807, 2.808, 2.809)

- Who is authorized to make purchases (routine, special, emergency, etc.)
- Approval required (requisition, purchase order, etc.) including appropriate federal programs supervisor
- When are bids required
- Bidding process and acceptance criteria
- Exemptions from competitive bidding
- Vendor relations
- Must have WRITTEN procurement procedures (EDGAR 80.36)

Contracts: (TSBA 2.808, 5.601)

- Who has the authority to enter into contracts
- Criteria for awarding contracts
- Must have WRITTEN code of standards of conduct for any employees involved in award/administration of contracts (EDGAR 80.36 (b)(3))

Equipment: (TSBA 2.702, 2.403, 3.205, 3.300)

- Definition of equipment
- Inventory/equipment procedures, including physical inventory policy (at least once every two years)
- Sale/disposition of equipment, including highest possible return. Per EDGAR, must include a policy for equipment with a value greater than \$5,000 (even if n/a to system)
- Policy/procedure to provide for adequate maintenance of equipment